

## NON-DEPARTMENTAL REVENUES (1800) BUDGET

DEPT: Non-Departmental Revenues

UNIT NO. 1800  
FUND: General - 0001

### NON-DEPARTMENTAL DESCRIPTION

The objective of the non-departmental revenue agencies is to properly account for revenue sources that are not under the jurisdiction of any single department. The Office of Performance, Strategy, and Budget (DAS-PSB) has primary responsibility for budgeting and accounting for these revenues. The Non-Departmental revenue budgets are based on historical trends, current economic data, contract terms, and policy changes at the State and Federal level as appropriate.

NON-DEPARTMENTAL REVENUE SUMMARY				
Org	2013 Actual	2014 Budget	2015 Budget	Budget Change
1901 Unclaimed Money	\$ 1,400,000	\$ 0	\$ 1,250,000	\$ 1,250,000
1933 Land Sales	0	0	0	0
1937 Potawatomi Allocation	3,955,694	4,026,477	4,026,477	0
1993 State Shared Taxes	31,118,751	31,080,305	31,163,647	83,342
1994 State Exempt Computer Aid	3,561,551	3,797,493	4,182,667	385,174
1996 County Sales Tax Revenue*	65,487,981	66,492,280	68,970,000	2,477,720
1998 Surplus from Prior Years	0	5,000,000	5,000,000	0
1999 Other Misc. Revenue	-292,873	882,500	2,278,000	1,395,500
<b>TOTAL NON-DEPT. REVENUES</b>	<b>\$ 105,231,104</b>	<b>\$ 111,279,055</b>	<b>\$ 116,870,791</b>	<b>\$ 5,591,736</b>

\*The figure stated above is presented as gross sales tax collections for clarity. Org 1996 contains net sales tax collections in the Operating Budget \$59,643,731 after allocations to capital improvements of \$9,326,269

### Recommended Amounts are based on the following:

- Unclaimed Money:** Pursuant to Section 59.66 of the Wisconsin Statutes, the County Treasurer is to publish a notice of the fact that the Treasurer's Office possesses unclaimed money. If no legal claim is made within the time specified in such notice, all funds and interest earned are to be turned over to the General Fund of the County treasury. Every other year, the Treasurer widely advertises unclaimed funds before they are forfeited. As a result, this revenue fluctuates from one year to the next and is difficult to predict. In 2015, unclaimed funds are projected to be \$1,250,000. Monies identified and submitted to the Treasurer as unclaimed from calendar years 2013 and 2014 will be published in early 2015.

**Land Sales:** Accounts for the sale of County land approved by the County Board. As in previous years, \$400,000 is budgeted in Real Estate Services to cover their operating expenditures. This represents the first \$400,000 of unallocated land sales and is historically realized through the sale of foreclosed properties and other miscellaneous land.

**Potawatomi Revenues:** Represents payments, based on Class III Net Win during the period July 1, 2014 to June 30, 2015 by the Potawatomi Bingo Casino per contract. The amount is net of allocations to operating departments (see below). The 2013 net win payment was \$3,955,694. Based on actual receipts and the projected level of gaming activity, the amount is unchanged from the 2014 Budget. Allocations to departments total \$1,488,523.

#### DHHS-Behavioral Health Division (Org. 6300)

- \$337,203 to support the Community Services Section programs
- \$500,000 is budgeted to support Alcohol and Other Drug Abuse (AODA) treatment through the Non-Temporary Assistance to Needy Families (TANF) AODA Voucher System.

#### Department of Health and Human Services (Org. 8000)

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- \$350,000 to increase the level of revenue in the Division's Birth-to-Three program to avoid a reduction in Federal revenue due to non-compliance with the Maintenance of Effort expenditure requirement.
- \$201,320 to support the programs of the Delinquency and Court Services Division.
- \$100,000 to provide case management services for homeless and disabled veterans

**State Shared Taxes:** Represents payment from the State under the County and Municipal Aid payment program. The base payment is given to each County on a per capita basis. The Utility Payment compensates local governments for costs incurred in providing services to tax exempt public utilities. Wisconsin State Statute 48.561(3) requires the Wisconsin Department of Administration to reallocate \$20,101,300 from Milwaukee County's shared revenue allocation to the Wisconsin Child Welfare Program. State Shared Revenues to the County are projected to increase slightly.

<u>STATISTICAL SUPPORTING DATA</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
Base Payment	\$ 47,154,849	\$ 47,026,480	\$ 47,023,962
Utility Payment	4,065,202	4,065,202	4,240,985
Subtotal State Shared Taxes	\$ 51,220,051	\$ 51,091,682	\$ 51,264,947
State Child Welfare Reallocation	(20,101,300)	(20,101,300)	(20,101,300)
Total State Shared Taxes	\$ 31,118,751	\$ 30,990,382	\$ 31,163,647

**State Exempt Computer Aid:** Represents State payments to compensate for the exemption of computers from property tax rolls, per 1997 Wisconsin Act 237. Revenue amount is provided by the Wisconsin Department of Revenue. The 2015 Budget of \$4,182,667 represents an increase of \$385,174 over the 2014 Adopted Budget.

**County Sales Tax Revenue:** 2015 sales tax collections are projected to increase from the 2014 Adopted Budget. The net sales tax budgeted in Org 1996 is the gross sales tax collections of \$68,220,000, less an allocation of \$9,326,269 for capital improvements for a total of \$58,893,731. \$33,957,244 is dedicated to debt service for 2015, resulting in a net of \$24,936,487 for general fund purposes.

<u>STATISTICAL SUPPORTING DATA</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
Gross Sales Tax Collections	\$ 66,654,433	\$ 67,676,621	\$ 70,198,473
State Administrative Fee	(1,166,452)	(1,184,341)	(1,228,473)
<b>County Sales Tax Collections</b>	<b>\$ 65,487,981</b>	<b>\$ 66,492,280</b>	<b>\$ 68,970,000</b>
Less Sales Tax Allocated to			
Capital Improvements	\$ (5,401,753)	\$ (9,437,025)	\$ (9,326,269)
County Net Sales Tax Collections	\$ 60,086,228	\$ 57,055,255	\$ 59,643,731
Less Allocations to Debt Service	(38,259,610)	(42,189,549)	(33,957,244)
Available for General Fund	\$ 21,826,618	\$ 14,865,706	\$ 25,686,487

**Surplus (Deficit) from Prior Year:** Represents the County's 2013 surplus per 59.60 of Wisconsin State Statutes. The final 2013 surplus is \$5,000,000.

**Other Miscellaneous Revenue:** Includes all other revenue sources, including closure of Tax Increment Financing (TIF) districts. \$1,663,000 related to a TIF district in Wauwatosa for the Research Park (District #2) is budgeted to offset sales tax revenues that will be used to provide cash financing of capital projects. Any revenue for this specific TIF closure in excess of the amount budgeted in Debt Service shall be allocated in a

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manner consistent with the County's financial policy related to land sales and one time revenues, in that it shall first be utilized to offset any anticipated countywide deficit and, if the County is not projecting a deficit, it shall be applied to the Innovation Fund, the Economic Development Fund, and the Debt Service Reserve. Revenue is also included for the closure of TIF Districts #30 and #44 in the City of Milwaukee totalling \$480,000 that fully offsets an increase in funding in the Appropriation for Contingencies (see the Non-Departmental Expenditure narrative for detail).